

## Form 1065/1065-B Due Date and Extended Due Date for TY2007

On June 30, 2008, the IRS issued temporary and proposed regulations that will reduce the extension of time to file tax returns for certain businesses that generate Schedules K-1 and other similar statements from six months to five. Requiring these statements to be issued one month earlier, generally by Sept. 15, will provide recipients time to prepare and file returns within the extended time frames.

This change will be effective for extension requests with respect to tax returns due on or after Jan. 1, 2009, and applies to business entities that file Form 1065 and forms that have a tax year ending on or after Sept. 30, 2008:

The following are updated charts for TY2007 Due Dates for Automatic Extension of time to File Forms 1065 and 1065-B

### Form 1065

Tax Period Beginning & Ending Dates	Tax Period	Return or Extension Due Date (Weekends & Holidays Considered) *	Extended Return Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/2007 12/31/2007	200712	4/15/2008	10/15/2008	2007
2/1/2007 - 1/31/2008	200801	5/15/2008	11/17/2008	2007
3/1/2007 - 2/28/2008	200802	6/16/2008	12/15/2008	2007
4/1/2007 - 3/31/2008	200803	7/15/2008	1/15/2009	2007
5/1/2007 - 4/30/2008	200804	8/15/2008	2/17/2009	2007
6/1/2007 - 5/31/2008	200805	9/15/2008	3/16/2009	2007
7/1/2007 -6/30/2008	200806	10/15/2008	4/15/2009	2007
8/1/2007 - 7/31/2008	200807	11/17/2008	5/15/2009	2007
9/1/2007 - 8/31/2008	200808	12/15/2008	6/15/2009	2007
10/1/2007 -9/30/2008	200809	1/15/2009	6/15/2009	2007
11/1/2007-10/31/2008	200810	2/17/2009	7/15/2009	2007
12/1/2007 - 11/30/2008	200811	3/16/2009	8/17/2009	2007

### Form 1065-B

Tax Period Beginning & Ending Dates	Tax Period	Return or Extension Due Date (Weekends & Holidays Considered) *	Extended Return Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/2007 12/31/2007	200712	4/15/2008	10/15/2008	2007
2/1/2007 - 1/31/2008	200801	5/15/2008	11/17/2008	2007
3/1/2007 - 2/28/2008	200802	6/16/2008	12/15/2008	2007
4/1/2007 - 3/31/2008	200803	7/15/2008	1/15/2009	2007
5/1/2007 - 4/30/2008	200804	8/15/2008	2/17/2009	2007
6/1/2007 - 5/31/2008	200805	9/15/2008	3/16/2009	2007

7/1/2007 -6/30/2008	200806	10/15/2008	4/15/2009	2007
8/1/2007 - 7/31/2008	200807	11/17/2008	5/15/2009	2007
9/1/2007 - 8/31/2008	200808	12/15/2008	6/15/2009	2007
10/1/2007 -9/30/2008	200809	1/15/2009	7/15/2009	2007
11/1/2007–10/31/2008	200810	2/17/2009	8/17/2009	2007
12/1/2007 - 11/30/2008	200811	3/16/2009	9/15/2009	2007